

One Hartford Plaza, T-7-92
Hartford, CT 06155
Office (860) 547 5000

October 13, 2011



Steven F. Hill, Esq.
Miller Nash
500 East Broadway, Suite 400
Vancouver, WA 98660-3324

RECEIVED

OCT 17 2011

MILLER NASH LLP

Re: Policyholders: See Attached Exhibit A
Insurers: See Attached Exhibit A
Policies: See Attached Exhibit A
Claim: 104(e) letter from the EPA for the Lower Duwamish
Waterway Superfund Site

Dear Mr. Hill:

This letter will acknowledge receipt of your request for coverage on behalf of Kaiser Gypsum Company for the above-captioned claim ("Claim"). Please be advised that I am the handler for this claim, and kindly direct all future correspondence to my attention.

The purpose of this letter is not only to acknowledge receipt of notice of the claim, but also to request your cooperation and assistance in helping us determine Hartford's coverage obligations, if any, for the claim. First, if coverage is being sought in connection with the claim under any policy other than the above-referenced policies, please immediately provide us with any and all information about those other policies.

Additionally, while we are in the process of conducting our investigation, it is important that you immediately report the claim to all insurance carriers that issued policies that may potentially apply to the claim and provide us with the identity of and contact information for any such insurance carriers. We thank you in advance for your cooperation.

Neither this correspondence, nor any future communication should be deemed or construed as an admission that coverage is available for this claim, or as a waiver of any rights, positions or defenses of Hartford. Please kindly direct all future communications with Hartford regarding this matter to my attention. Also, should you have any questions, please do not hesitate to contact me.

Sincerely,

Stephen Ginolfi
Complex Claim Group
The Hartford
One Hartford Plaza, T-7-92
Hartford, CT 06155
Tel: (860) 547-2764
Fax: (877) 905-0403
Email: stephen.ginolfi@thehartford.com

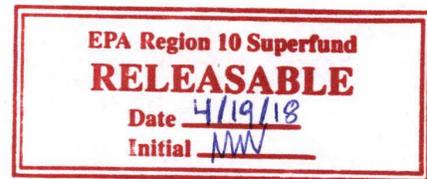


Exhibit A

Policyholder: Permanente Cement Company, et al
Insurer: London & Edinburgh
Policies: LC 71361 (09/15/1962 – 09/15/1963)
LO 61715 (09/15/1962 – 09/15/1963)
LC 91671 (09/15/1963 – 09/15/1964)

Policyholder: Kaiser Cement & Gypsum Corporation
Insurer: New England Reinsurance Corporation
Policies: 684196 effective 10/01/78-04/01/79
684465 effective 04/01/79-04/01/80

Policy Holder: Kaiser Cement Corporation, et al
Insurer: Twin City Fire Insurance Company
Policies: TXS 100347 effective 04/01/82-04/01/83

Policy Holder: Kaiser Cement & Gypsum Corporation
Insurer: First State Insurance Company
Policies: 914646 effective 10/01/77-11/11/77
907085 effective 10/01/77-10/01/78
941233 effective 04/01/83-05/01/84
933596 effective 04/01/83-05/01/84
933597 effective 04/01/83-05/01/84
933598 effective 04/01/83-05/01/84